

**Central Union High
School District**

**2014-2015
Revised Budget**

**2013-2014
Unaudited Actuals**

MEMO

To: Bryan Thomason, Superintendent

From: Merritt Merten, Fiscal Services Supervisor

CC: Central Union High School District Board of Trustees

Date: September 9, 2014

RE: 2014-2015 Revised Budget

Enclosed you will find the 2014-2015 Revised Budget for the Central Union High School District. The following summary highlights the significant changes from Budget to Revised Budget.

Unrestricted Revenues:

- **LCFF Sources** increased \$220,107 this net increase is an estimated increase of the GAP Funding by 1.56% and an estimated decreased of ADA by approximately 40.
- **Federal Revenues** are projected to remain zero.
- **Other State Revenues** are projected to remain the same.
- **Local Revenues** are projected to remain the same.

UNRESTRICTED			
Category	2014-2015 Budget	2014-2015 Revised Budget	Difference
Certificated Salaries	18,091,881	16,263,680	(1,828,201)
Classified Salaries	4,418,608	4,517,228	98,620
Employee Benefits	5,625,748	5,418,176	(207,571)
Books & Supplies	1,278,242	1,154,585	(123,657)
Services & Operating Expenses	2,486,928	2,580,003	93,075
Capital Outlay	151,400	314,541	163,141
Other Outgo (excluding Transfers of Indirect Cost	1,619,992	1,625,338	5,346
Other Outgo Transfers of Indirect Costs	(217,735)	(217,735)	0
Interfund Transfers In	0	0	0
Interfund Transfers Out	500,000	500,000	0
Contributions	1,924,964	1,974,964	50,000
Total	35,880,030	34,130,781	(1,749,248)

Unrestricted Expenditures:

- **Certificated Salaries** decreased \$1,828,201. This is due to the movement of the off schedule bonus from 2014-15 to 2013-14.
- **Classified Salaries** increased \$98,620. This is primarily due to the plan to hire of a Director of Business and Support Services.
- **Employee Benefits** decreased \$207,571. This decrease reflects the above changes in Certificated and Classified Salaries.
- **Books and Supplies** decreased \$123,657. This is largely due to the movement of books and supplies budget to capital outlay budget.

- **Services and Other Operating Expenditures** increased \$93,075. This is mainly due to a one-time annuity contribution for fiscal services supervision and some site movement of budget as well as some prior year remaining budget moved to current year.
 - **Capital Outlay** increased \$163,141. This is primarily due to the movement of books and supplies budget to capital outlay budget.
 - **Other Outgo (excluding Transfers of Indirect Costs)** increased \$5,346 due to an anticipated increase in the ICOE transfer.
 - **Other Outgo-Transfers of Indirect Costs** had no anticipated change at this time.
 - **Interfund Transfers In** are projected to remain zero.
 - **Interfund Transfers Out** had no anticipated change at this time.
 - **Contributions** from Unrestricted to Restricted increased \$50,000 due to an estimated increase in Routine Restricted Maintenance.
-

Restricted Revenues:

- **LCFF Sources** are projected to remain zero.
- **Federal Revenues** are projected to remain the same.
- **Other State Revenues** are projected to remain the same.
- **Other Local Revenue** increased \$34,120. This increase is due to revenue for SHS for an Equal Opportunity Schools Grant.

Restricted Expenditures:

RESTRICTED			
Category	2014-2015 Budget	2014-2015 Revised Budget	Difference
Certificated Salaries	2,324,985	2,223,414	(101,571)
Classified Salaries	1,238,241	1,240,291	2,050
Employee Benefits	964,035	951,802	(12,232)
Books & Supplies	2,154,415	2,083,289	(71,126)
Services & Operating Expenses	872,248	873,640	1,392
Capital Outlay	560,470	696,470	136,000
Other Outgo (excluding Transfers of Indirect Cost)	0	0	0
Other Outgo Transfers of Indirect Costs	115,234	115,234	0
Interfund Transfers In	0	0	0
Interfund Transfers Out	0	0	0
Contributions	(1,924,964)	(1,974,964)	(50,000)
Total	6,304,663	6,209,176	(95,487)

It is important to remember when reading the significant changes in Restricted Expenditures listed below, that some of these programs have Restricted Ending Balances and Carryover (revenue from previous years). Often there is strategic planning not to spend in areas to save for specific purposes, like a possible text book adoption or site based planning to address a certain need.

- **Certificated Salaries** decreased \$101,571. This is mainly due to an accounting attempt to show the on schedule increase in Restricted salaries at Budget Creation, it caused technical errors and had to be removed, the budget will reflect these updates at First Interim.
- **Classified Salaries** increased \$2,050, a minimal change.

- **Employee Benefits** decreased \$12,232. This decrease reflects the above changes in Certificated and Classified Salaries.
 - **Books and Supplies** decreased \$71,126 due to updated carry over in Common Core causing expenditures to increase.
 - **Services and Other Operating Expenditures** increased \$1,392, a minimal change.
 - **Capital Outlay** increased \$136,000 due to updated carry over in Common Core causing expenditures to increase. As well as increase in anticipated expenditures for Routine Restricted Maintenance.
 - **Other Outgo (excluding Transfers of Indirect Costs)**, are projected to remain zero.
 - **Other Outgo-Transfers of Indirect Costs** are projected to remain the same.
 - **Interfund Transfers In**, are projected to remain zero.
 - **Interfund Transfers Out**, are projected to remain zero.
 - **Contributions** from Unrestricted to Restricted increased \$50,000 due to an estimated increase in Routine Restricted Maintenance.
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Reserves & Ending Balance

Unrestricted

The District has projected an Unrestricted Ending Fund balance of \$11,661,507 of which \$1,396,058 is the June deferral (revenue not received until 2015-16), 10,230,890 is listed as Reserve for Economic Uncertainties, \$6,000 for Revolving Cash and \$28,559 for Stores.

Restricted

The Restricted Ending Balance totals \$2,057,198. It is composed of the following programs.

Components of Restricted Ending Fund Balance	Components of Restricted Ending Fund Balance
Medi-Cal	\$ 11,223
CA Clean Energy Jobs Act	\$ 171,567
Lottery: Instructional Materials	\$ 721,661
Special Ed	\$ 54,981
Special Ed Mental Health	\$ 70,146
School Bus Emissions	\$ 19,100
Common Core State Standards	\$ 687,849
Other Local	\$ 320,672
Total	\$ 2,057,198

Unrestricted Deficit/Surplus Spending

The Unrestricted General Fund is projected to end the year with a surplus of \$47,220.

Restricted Deficit/Surplus Spending

The Restricted General Fund is projected to end the year at zero.



Certification

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____

Date of Meeting: Sep 09, 2014

Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____

Date: _____

County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Elizabeth Goff

Merritt Merten

Name

Name

Director, Business Advisory Services

Fiscal Services Supervisor

Title

Title

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mmerten@cuhdsd.net

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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

ADA

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	3,857.07	3,837.80	3,897.91	3,857.07	3,837.80	3,857.07
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,857.07	3,837.80	3,897.91	3,857.07	3,837.80	3,857.07
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	47.06	47.06	47.06	47.06	47.06	47.06
b. Special Education-Special Day Class	45.89	45.89	45.89	45.89	45.89	45.89
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	92.95	92.95	92.95	92.95	92.95	92.95
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	3,950.02	3,930.75	3,990.86	3,950.02	3,930.75	3,950.02
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

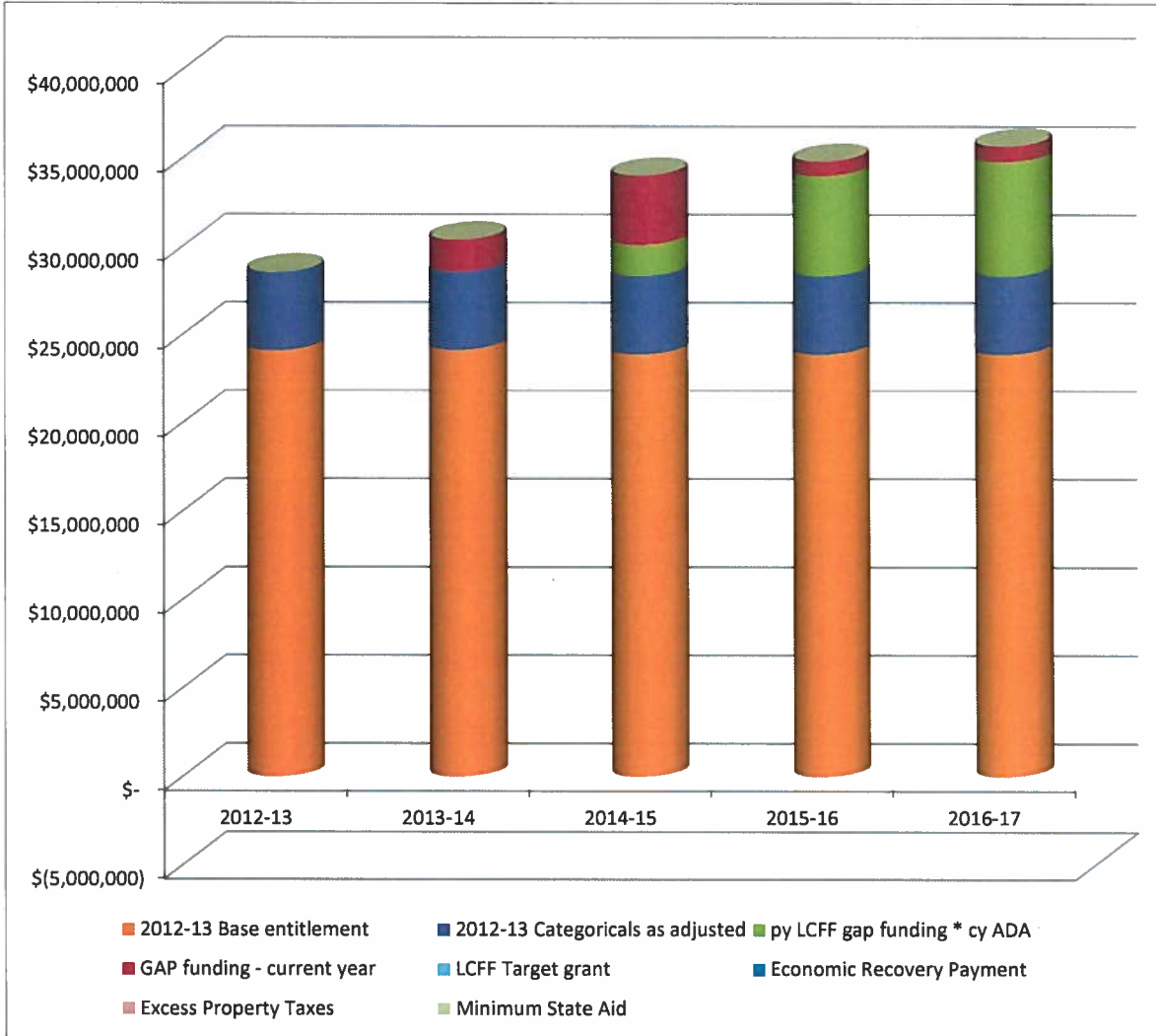
LCFF

Central Union High

9/9/14

LOCAL CONTROL FUNDING FORMULA

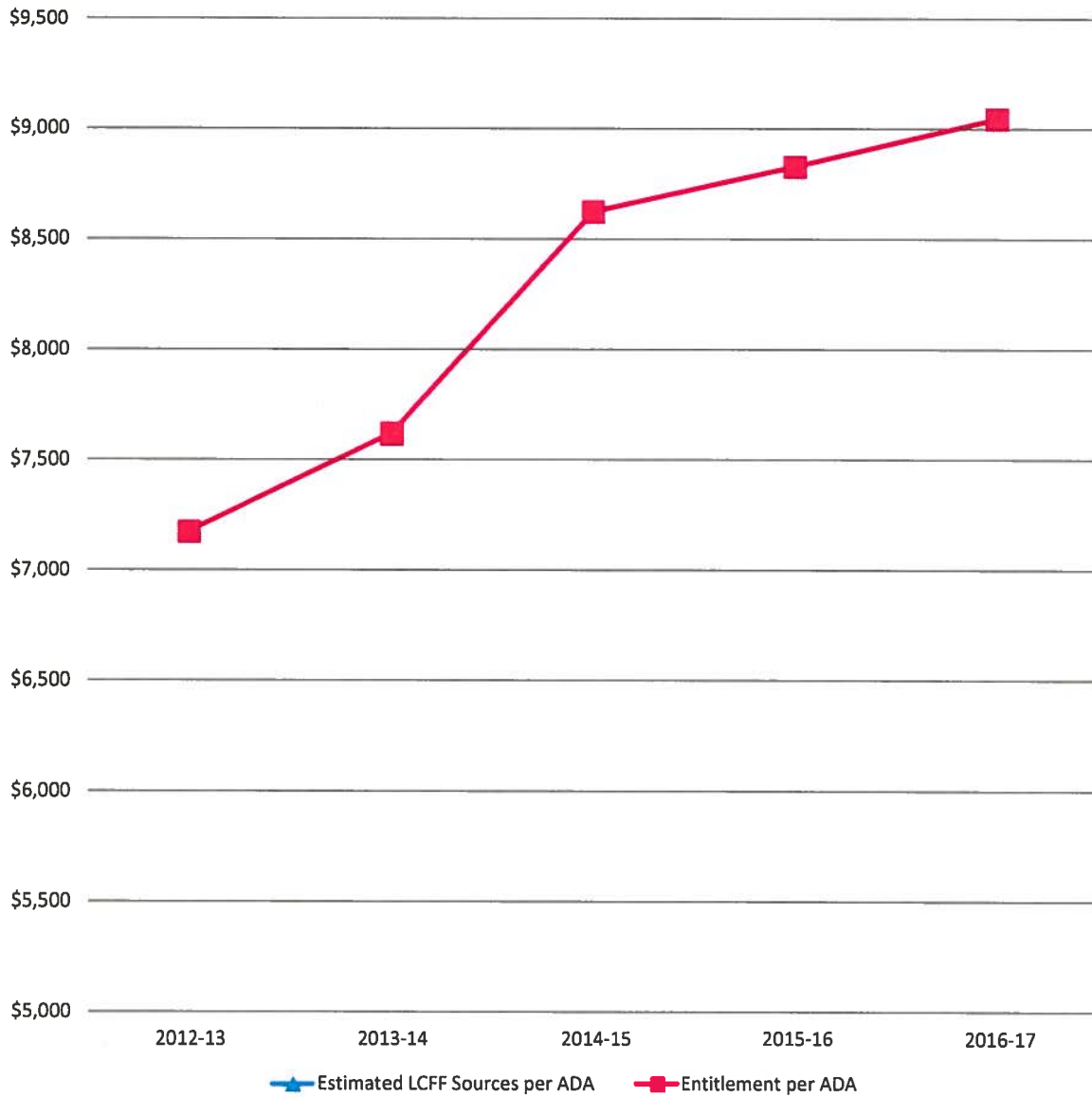
	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ (0)	\$ 0	\$ 0	\$ (0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,783,977	\$ 3,919,788	\$ 809,372	\$ 856,982
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,765,721	\$ 5,685,509	\$ 6,494,881
2012-13 Categoricals as adjusted	\$ 4,442,102	\$ 4,442,102	\$ 4,445,702	\$ 4,445,702	\$ 4,445,702
2012-13 Base entitlement	\$ 24,136,314	\$ 24,186,248	\$ 23,938,741	\$ 23,938,741	\$ 23,938,741
Total General Purpose Funding	\$ 28,578,416	\$ 30,412,326	\$ 34,069,952	\$ 34,879,324	\$ 35,736,305
Calculator tab: Recap total LCFF Proof	\$ 28,578,416 TRUE	\$ 30,412,326 TRUE	\$ 34,069,952 TRUE	\$ 34,879,324 TRUE	\$ 35,736,305 TRUE



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

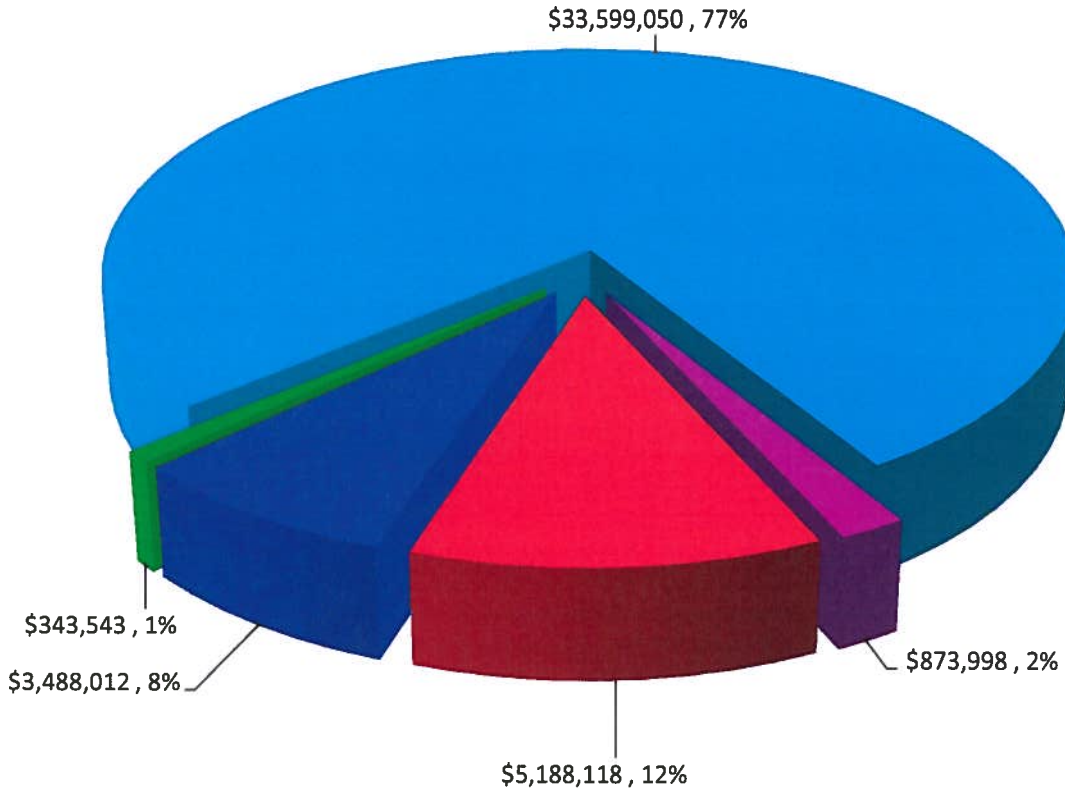
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	3,982.62	3,990.86	3,950.02	3,950.02	3,950.02
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,620.49	\$ 8,625.26	\$ 8,830.16	\$ 9,047.12
Net Change per ADA		\$ 444.71	\$ 1,004.77	\$ 204.90	\$ 216.96
Net Percent Change		6.20%	13.19%	2.38%	2.46%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,620.49	\$ 8,625.26	\$ 8,830.16	\$ 9,047.12
Net Change per ADA		\$ 444.71	\$ 1,004.77	\$ 204.90	\$ 216.96
Net Percent Change		6.20%	13.19%	2.38%	2.46%



Components of LCFF Target Entitlement

Base Grant	\$	33,599,050
Grade Span Adjustment	\$	873,998
Supplemental Grant	\$	5,188,118
Concentration Grant	\$	3,488,012
Add-ons (TIIBG & Transportation)	\$	343,543
Total	\$	43,492,721



- Base Grant
- Supplemental Grant
- Add-ons (TIIBG & Transportation)
- Grade Span Adjustment
- Concentration Grant

Central Union High

9/9/14

LOCAL CONTROL FUNDING FORMULA

Summary of Funding

	2013-14	2014-15	2015-16	2016-17
Target	\$ 43,492,721	\$ 43,410,611	\$ 44,315,166	\$ 45,330,321
Floor	28,628,350	30,150,164	34,069,952	34,879,324
CY Gap Funding	1,783,977	3,919,788	809,372	856,982
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 30,412,327	\$ 34,069,952	\$ 34,879,324	\$ 35,736,306

Components of LCFF By Object Code

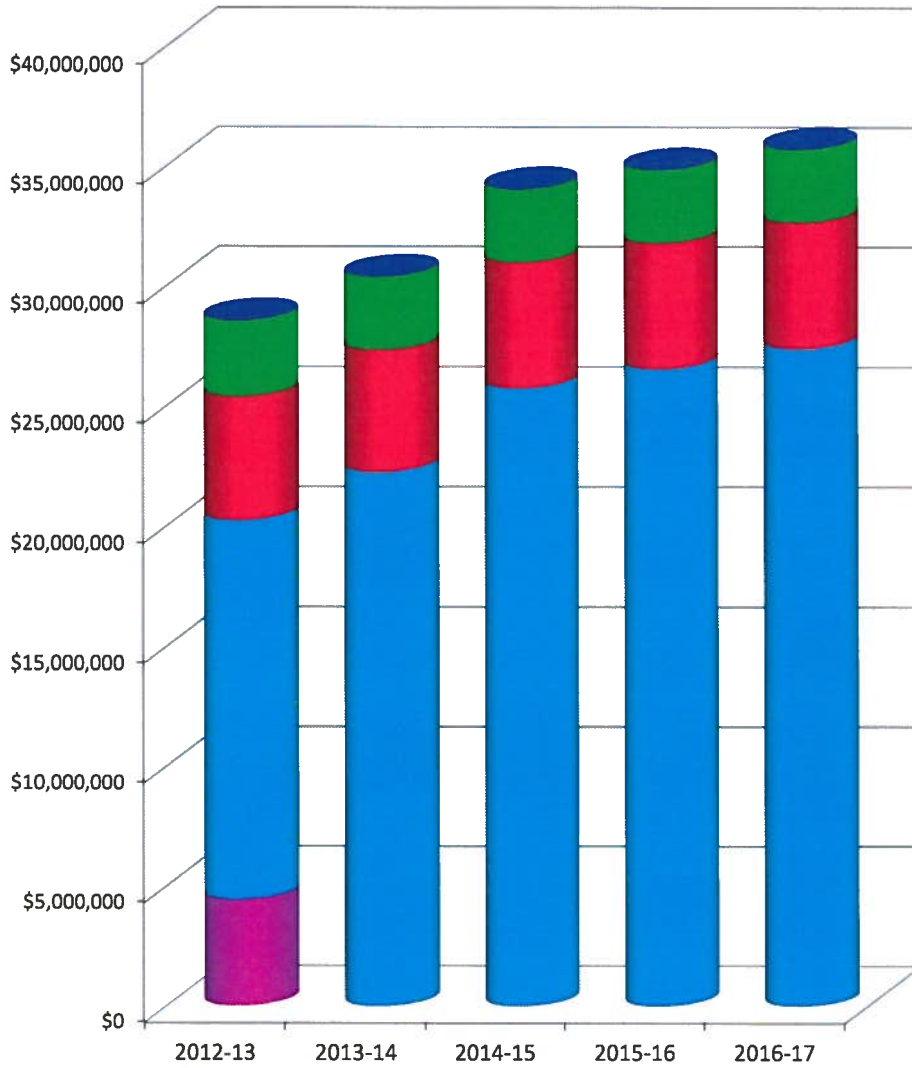
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 15,810,833	\$ 22,279,115	\$ 25,766,070	\$ 26,575,442	\$ 27,432,423
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	4,442,102	-	-	-	-
8012 - EPA	5,162,516	5,086,779	5,257,450	5,257,450	5,257,450
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	3,162,965	3,046,432	3,046,432	3,046,432	3,046,432
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 28,578,416	\$ 30,412,327	\$ 34,069,952	\$ 34,879,324	\$ 35,736,306
<i>Excess Taxes</i>	\$ -	\$ (0)	\$ 0	\$ 0	\$ (0)

Central Union High

9/9/14

LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding \$ - \$ 0 \$ (0) \$ (0) \$ 0



- 8311 & 8590 - Categoricals
- 8011 - State Aid
- 8012 - EPA
- 8021 to 8048 - Property Taxes net of in-lieu
- 8096 - Charter's In-Lieu Taxes

LCFF Entitlement	\$	28,578,416	\$	30,412,327	\$	34,069,952	\$	34,879,324	\$	35,736,306
Excess Taxes		-		(0)		0		0		(0)
Minimum EPA		-		0		-		-		0
Proof Total all Sources	\$	28,578,416	\$	30,412,327	\$	34,069,952	\$	34,879,324	\$	35,736,306
		TRUE		TRUE		TRUE		TRUE		TRUE

General Fund (010)

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	30,416,331.20	0.00	30,416,331.20	34,069,952.24	0.00	34,069,952.24	12.0%
2) Federal Revenue		8100-8299	12,330.00	2,627,834.07	2,640,164.07	0.00	2,628,346.42	2,628,346.42	-0.4%
3) Other State Revenue		8300-8599	1,114,416.13	1,626,935.02	2,741,351.15	504,461.00	2,180,731.00	2,685,192.00	-2.0%
4) Other Local Revenue		8600-8799	1,165,831.60	935,716.46	2,101,548.06	835,853.00	1,400,098.07	2,235,951.07	6.4%
5) TOTAL, REVENUES			32,708,908.93	5,190,485.55	37,899,394.48	35,410,266.24	6,209,175.49	41,619,441.73	9.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,554,555.41	2,418,822.51	18,973,377.92	16,263,679.58	2,223,413.52	18,487,093.10	-2.6%
2) Classified Salaries		2000-2999	4,372,980.86	1,222,334.70	5,595,315.56	4,517,228.03	1,240,291.36	5,757,519.39	2.9%
3) Employee Benefits		3000-3999	4,846,322.51	866,543.15	5,712,865.66	5,418,176.19	951,802.45	6,369,978.64	11.5%
4) Books and Supplies		4000-4999	1,332,924.23	1,114,345.01	2,447,269.24	1,154,585.46	2,083,288.65	3,237,874.11	32.3%
5) Services and Other Operating Expenditures		5000-5999	2,378,671.79	787,468.69	3,166,140.48	2,580,003.19	873,640.16	3,453,643.35	9.1%
6) Capital Outlay		6000-6999	331,729.77	390,991.00	722,720.77	314,540.76	696,470.15	1,011,010.91	39.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,352,010.15	0.00	1,352,010.15	1,625,338.45	0.00	1,625,338.45	20.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(203,658.52)	113,829.12	(89,829.40)	(217,734.60)	115,233.93	(102,500.67)	14.1%
9) TOTAL, EXPENDITURES			30,965,536.20	6,914,334.18	37,879,870.38	31,655,817.06	8,184,140.22	39,839,957.28	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,743,372.73	(1,723,848.63)	19,524.10	3,754,449.18	(1,974,964.73)	1,779,484.45	9014.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	3,335.64	0.00	3,335.64	0.00	0.00	0.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,317,761.84)	2,317,761.84	0.00	(1,974,964.25)	1,974,964.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,314,426.20)	2,317,761.84	3,335.64	(2,474,964.25)	1,974,964.25	(500,000.00)	-15089.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(571,053.47)	593,913.21	22,859.74	1,279,484.93	(0.48)	1,279,484.45	5497.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	10,953,075.52	1,463,285.25	12,416,360.77	10,382,022.05	2,057,198.46	12,439,220.51	0.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			10,953,075.52	1,463,285.25	12,416,360.77	10,382,022.05	2,057,198.46	12,439,220.51	0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,953,075.52	1,463,285.25	12,416,360.77	10,382,022.05	2,057,198.46	12,439,220.51	0.2%
2) Ending Balance, June 30 (E + F1e)			10,382,022.05	2,057,198.46	12,439,220.51	11,661,506.98	2,057,197.98	13,718,704.96	10.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Revolving Cash		9712	28,558.70	0.00	28,558.70	28,558.70	0.00	28,558.70	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,057,198.46	2,057,198.46	0.00	2,057,198.46	2,057,198.46	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	10,347,463.35	0.00	10,347,463.35	11,626,948.28	0.00	11,626,948.28	12.4%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.48)	(0.48)	New

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

13 63115 0000000
 Form 01

Central Union High
 Imperial County

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	11,222.78	11,222.78
6230	California Clean Energy Jobs Act	171,566.77	171,566.77
6300	Lottery: Instructional Materials	721,661.38	721,661.38
6500	Special Education	54,980.61	54,980.61
6512	Special Ed: Mental Health Services	70,145.58	70,145.58
7236	School Bus Emissions Reduction Funds	19,100.00	19,100.00
7405	Common Core State Standards Implementation	687,849.19	687,849.19
9010	Other Restricted Local	320,672.15	320,672.15
Total, Restricted Balance		2,057,198.46	2,057,198.46

EPA
(RE 1400)

Central Union High School
Education Protection Account
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA			2013/14
Description	Resource Codes	Object Codes	Unaudited Actuals
A. REVENUES			
1) Revenue Limit Sources	1400	8010-8099	5,086,779
2) Federal Revenue		8100-8299	-
3) Other State Revenue		8300-8599	-
4) Other Local Revenue		8600-8799	-
5) TOTAL REVENUE			5,086,779
B. EXPENDITURES			
1) Certificated Salaries	1400	1000-1999	4,220,391
2) Classified Salaries		2000-2999	-
3) Employee Benefits	1400	3000-3999	866,388
4) Books and Supplies		4000-4999	-
5) Services and Other Operating Expenditures		5000-5999	-
6) Capital Outlay		6000-6999	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499	-
8) Transfers of Indirect/Direct Support Costs		7300-7399	-
9) TOTAL EXPENDITURES	1400		5,086,779
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			
	1400		-
D. OTHER FINANCING SOURCES/USES			
1) Interfund Transfers			
a) Transfers In		8910-8929	-
b) Transfers Out		7610-7629	-
2) Other Sources/Uses			
a) Sources		8930-8979	-
b) Uses		7630-7699	-
3) Contributions		8980-8999	-
4) TOTAL OTHER FINANCING SOURCES/USES			-

Central Union High School
Education Protection Account
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA Description	Resource Codes	Object Codes	2014/15 Budget
A. REVENUES			
1) Revenue Limit Sources	1400	8010-8099	5,257,450
2) Federal Revenue		8100-8299	-
3) Other State Revenue		8300-8599	-
4) Other Local Revenue		8600-8799	-
5) TOTAL REVENUE			5,257,450
B. EXPENDITURES			
1) Certificated Salaries	1400	1000-1999	3,279,507
2) Classified Salaries		2000-2999	-
3) Employee Benefits	1400	3000-3999	719,656
4) Books and Supplies		4000-4999	-
5) Services and Other Operating Expenditures		5000-5999	-
6) Capital Outlay		6000-6999	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499	-
8) Transfers of Indirect/Direct Support Costs		7300-7399	-
9) TOTAL EXPENDITURES	1400		3,999,163
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			
	1400		1,258,287
D. OTHER FINANCING SOURCES/USES			
1) Interfund Transfers			
a) Transfers In		8910-8929	-
b) Transfers Out		7610-7629	-
2) Other Sources/Uses			
a) Sources		8930-8979	-
b) Uses		7630-7699	-
3) Contributions		8980-8999	-
4) TOTAL OTHER FINANCING SOURCES/USES			-

**Adult Education
Fund
(110)**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	130,870.97	109,208.00	-16.6%
3) Other State Revenue		8300-8599	94,488.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	164,875.74	124,718.00	-24.4%
5) TOTAL, REVENUES			390,234.71	233,926.00	-40.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	177,479.75	133,697.98	-24.7%
2) Classified Salaries		2000-2999	18,703.43	9,534.00	-49.0%
3) Employee Benefits		3000-3999	22,654.13	20,224.00	-10.7%
4) Books and Supplies		4000-4999	33,425.82	34,407.48	2.9%
5) Services and Other Operating Expenditures		5000-5999	90,175.35	35,912.55	-60.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			342,438.48	233,776.01	-31.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			47,796.23	149.99	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,796.23	149.99	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,809.36	295,605.59	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,809.36	295,605.59	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,809.36	295,605.59	19.3%
2) Ending Balance, June 30 (E + F1e)			295,605.59	295,755.58	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.06	150.06	250000.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	295,605.65	295,605.64	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.12)	(0.12)	0.0%

Cafeteria Fund

(130)

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,276,995.23	1,310,562.00	2.6%
3) Other State Revenue		8300-8599	99,244.81	105,966.00	6.8%
4) Other Local Revenue		8600-8799	467,259.27	487,391.00	4.3%
5) TOTAL, REVENUES			1,843,499.31	1,903,919.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	617,992.96	606,277.00	-1.9%
3) Employee Benefits		3000-3999	168,814.99	202,845.31	20.2%
4) Books and Supplies		4000-4999	716,989.81	753,093.68	5.0%
5) Services and Other Operating Expenditures		5000-5999	230,302.73	239,201.96	3.9%
6) Capital Outlay		6000-6999	5,707.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	89,829.40	102,500.67	14.1%
9) TOTAL, EXPENDITURES			1,829,637.63	1,903,918.62	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,861.68	0.38	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,861.68	0.38	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,495.26	174,356.94	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,495.26	174,356.94	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,495.26	174,356.94	8.6%
2) Ending Balance, June 30 (E + F1e)			174,356.94	174,357.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,282.46	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			125,074.48	174,357.32	39.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Deferred
Maintenance
(140)**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	35,750.00	New
6) Capital Outlay		6000-6999	0.00	464,250.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	500,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	(500,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	500,000.00	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	(1.11)	(1.11)	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			(1.11)	(1.11)	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			(1.11)	(1.11)	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(1.11)	(1.11)	0.0%

**Special Reserve Fund
Retiree Benefits
(200)**

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,338.49	4,500.00	-15.7%
5) TOTAL, REVENUES			5,338.49	4,500.00	-15.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,338.49	4,500.00	-15.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,338.49	4,500.00	-15.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,098,294.76	1,103,633.25	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,098,294.76	1,103,633.25	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,098,294.76	1,103,633.25	0.5%
2) Ending Balance, June 30 (E + F1e)			1,103,633.25	1,108,133.25	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,103,633.25	1,108,133.25	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Capital Facilities
Fund
(250)**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	186,847.87	110,405.00	-40.9%
5) TOTAL, REVENUES			186,847.87	110,405.00	-40.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,949.42	24,500.00	2.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,949.42	24,500.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			162,898.45	85,905.00	-47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,335.64	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,335.64)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			159,562.81	85,905.00	-46.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	501,721.34	661,284.15	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,721.34	661,284.15	31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			501,721.34	661,284.15	31.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	661,284.15	747,189.15	13.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Special Reserve Fund
for Capital Outlay
Projects-Land
(400)**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,027.59	23,727.00	24.7%
5) TOTAL, REVENUES			19,027.59	23,727.00	24.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,307.08	1,307.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	196,446.24	1,925,898.12	880.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			197,753.32	1,927,205.12	874.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(178,725.73)	(1,903,478.12)	965.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(178,725.73)	(1,903,478.12)	965.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,097,967.75	1,919,242.02	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,097,967.75	1,919,242.02	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,097,967.75	1,919,242.02	-8.5%
2) Ending Balance, June 30 (E + F1e)			1,919,242.02	15,763.90	-99.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,919,242.02	15,763.90	-99.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**GANN
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	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			124.00			124.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			124.00			124.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	27,365,894.00		27,365,894.00	31,023,520.00		31,023,520.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,004.96		4,004.96	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	27,369,898.96	0.00	27,369,898.96	31,023,520.00	0.00	31,023,520.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	37,899,394.48		37,899,394.48	40,387,176.49		40,387,176.49
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	54,481.08		54,481.08	50,000.00		50,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			28,924,284.62			29,438,322.38
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9682			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			29,438,322.38			29,370,614.24
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,156,940.97			2,134,839.15
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			462,848.40			462,848.40
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			26,281,505.41			27,235,899.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			26,281,505.41			27,235,899.09
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			42,379.23			36,406.54
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,199,320.20			2,171,245.69
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			26,239,126.18			27,199,492.55
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,199,320.20			
b. State Subventions (Line D8)			26,239,126.18			
c. Less: Excluded Appropriations (Line C23)			124.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			29,438,322.38			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,356,843.69		1,356,843.69
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	526,444.33		526,444.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	428,648.69		428,648.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	42,483.46		42,483.46
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,815.53		4,815.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,359,235.70	0.00	2,359,235.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,131.65		5,131.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	5,131.65		5,131.65
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,364,367.35	0.00	2,364,367.35
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	164,282.60		164,282.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	384,016.93		384,016.93
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	146,644.25		146,644.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,336.40		6,336.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,770.35		1,770.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	703,050.53	0.00	703,050.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,131.65		5,131.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,131.65	0.00	5,131.65
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	708,182.18	0.00	708,182.18
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									22,796.18
										685,386.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,192,561.09		1,192,561.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	142,427.40		142,427.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	282,004.44		282,004.44
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	36,147.06		36,147.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,045.18		3,045.18
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,656,185.17	0.00	1,656,185.17
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,656,185.17	0.00	1,656,185.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	142,427.40		142,427.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	51,790.04		51,790.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	32,210.88		32,210.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,378.93		2,378.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	228,807.25	0.00	228,807.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	228,807.25	0.00	228,807.25
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									22,796.18
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									357,803.69
TOTAL COSTS										
22,796.18										
357,803.69										
609,407.12										

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	1,466,550.15	475,308.86
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	1,466,550.15	475,308.86
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	321.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	321.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2013-14 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2012-13 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	2,364,367.35		
2. Less: Expenditures paid from federal sources	685,386.00		
3. Expenditures paid from state and local sources	1,678,981.35	1,466,550.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,678,981.35	1,466,550.15	212,431.20
4. Special education unduplicated pupil count	362	321	
5. Per capita state and local expenditures (A3/A4)	4,638.07	4,568.69	69.38

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	609,407.12	475,308.86	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>609,407.12</u>	<u>475,308.86</u>	<u>134,098.26</u>
b. Per capita local expenditures (B1a/A4)	<u>1,683.45</u>	<u>1,480.71</u>	<u>202.74</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Merritt Merten
Contact Name

760-336-4503
Telephone Number

Fiscal Services Supervisor
Title

mmerten@cuhsd.net
E-mail Address

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									362
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,463,442.00		1,463,442.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	553,102.00		553,102.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	535,976.77		535,976.77
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	59,010.07		59,010.07
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,300.00		4,300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,615,830.84	0.00	2,615,830.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,201.80		3,201.80
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,201.80	0.00	3,201.80
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,619,032.64	0.00	2,619,032.64
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,289,806.00		1,289,806.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	131,115.00		131,115.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	290,100.58		290,100.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	52,010.07		52,010.07
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00		2,800.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,765,831.65	0.00	1,765,831.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,201.80		3,201.80
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,201.80	0.00	3,201.80
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,769,033.45	0.00	1,769,033.45
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									164,096.18
	TOTAL COSTS									1,933,129.63

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Budget vs. 2013-14 Actual Comparison
2014-15 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	130,615.00		130,615.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	63,735.05		63,735.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	31,500.00		31,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,300.00		2,300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	228,150.05	0.00	228,150.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8081, 8089, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	228,150.05	0.00	228,150.05
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									164,096.18
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									522,929.53
	TOTAL COSTS									915,175.76

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									362
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,356,843.69		1,356,843.69
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	526,444.33		526,444.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	428,648.69		428,648.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	42,483.46		42,483.46
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,815.53		4,815.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,359,235.70	0.00	2,359,235.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,131.65		5,131.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,131.65	0.00	5,131.65
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,364,367.35	0.00	2,364,367.35
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	164,282.60		164,282.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	384,016.93		384,016.93
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	146,644.25		146,644.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,336.40		6,336.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,770.35		1,770.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	703,050.53	0.00	703,050.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,131.65		5,131.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,131.65	0.00	5,131.65
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	708,182.18	0.00	708,182.18
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									22,796.18
										685,386.00

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants Education, (Goal 5710) & 6000-9999	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,192,561.09		1,192,561.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	142,427.40		142,427.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	282,004.44		282,004.44
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	36,147.06		36,147.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,045.18		3,045.18
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,656,185.17	0.00	1,656,185.17
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,656,185.17	0.00	1,656,185.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	142,427.40		142,427.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	51,790.04		51,790.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	32,210.88		32,210.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,378.93		2,378.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	228,807.25	0.00	228,807.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	228,807.25	0.00	228,807.25
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									22,796.18
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									357,803.69
TOTAL COSTS										
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										
TOTAL COSTS										
22,796.18										
1,678,981.35										

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Budget by LEA (LB-B) and the 2013-14 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	2,619,032.64		
2. Less: Expenditures paid from federal sources	685,903.01		
3. Expenditures paid from state and local sources	1,933,129.63	1,678,981.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,933,129.63	1,678,981.35	254,148.28
4. Special education unduplicated pupil count	362	362	
5. Per capita state and local expenditures (A3/A4)	5,340.14	4,638.07	702.07

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Budget</u> <u>FY 2014-15</u>	<u>Actual</u> <u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	915,175.76	609,407.12	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>915,175.76</u>	<u>609,407.12</u>	<u>305,768.64</u>
b. Per capita local expenditures (B1a/A4)	<u>2,528.11</u>	<u>1,683.45</u>	<u>844.66</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Merritt Merten
Contact Name

760-336-4503
Telephone Number

Fiscal Services Supervisor
Title

mmerten@cuhd.net
E-mail Address

CAT

**General Fund CAT FORM
2013-2014 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

GRANTS (Def Rev)

Program Name Fund Code	Title I, Part A 2010 / 8260	Title I, Part C 3080-5-7110 / 8285	Migrant Ed Speech 3080-1-7110 / 8285	Title I, Migrant Ed Summer 3081-7110 / 8285	Title I, Part A Programs (not 3185 / 8290	Special Ed IDEA 3310 / 8181	Special Ed IDEA Mental Health 3327 / 8182	Perkins 3550 / 8290	Title II, Part A Teacher Quality 4035 / 8290	ARRA Title II, Part D 4047 / 8290	Title III, Immigrant Ed 4201 / 8290	Title III, LEP 4203 / 8290	Gear-Up 5019 / 8290	Cal Health Sciences 6370 / 8590	Governor's CTE Initiative 6385 / 8590	Ag Career 7010 / 8590
AWARD																
1 Prior Year Carryover	208,937.35	-	-	125,500.42	263,871.90	-	-	-	50,555.85	0.01	12,014.65	40,428.15	12,398.46	2,500.00	44,101.92	-
2a Current Year Award	874,550.00	273,437.00	12,641.00	59,584.00	-	587,774.00	97,612.00	103,292.00	148,883.00	-	15,304.00	111,318.00	12,398.46	50,000.00	26,820.00	3,600.00
2b Carryover (NCLB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2c Other Authority	208,797.50	-	-	-	-	-	-	-	-	-	-	-	463.72	45,309.76	26,100.00	-
2d Adjust Current Year Award	1,083,147.50	273,437.00	12,641.00	59,584.00	-	587,774.00	97,612.00	103,292.00	148,883.00	-	15,304.00	111,318.00	12,860.18	95,309.76	52,920.00	3,600.00
3 Funds/Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Total Available Award (sum of lines 1, 2a, & 3)	1,291,944.85	273,437.00	12,641.00	185,084.42	263,871.90	587,774.00	97,612.00	103,292.00	190,438.85	0.01	27,318.65	151,748.15	12,860.18	97,809.76	97,021.92	3,600.00

REVENUES

5 Revenue Deferred from Prior Year	833,002.50	595.78	-	8,048.08	68,871.80	-	-	-	-	-	2,765.65	-	11,832.74	70,369.76	70,921.92	3,600.00
6 Total Revenues (8000 a) Cash Received in Current Year	833,002.50	214,196.34	5,326.60	118,486.55	218,871.80	264,377.10	97,612.00	39,358.22	139,888.64	-	18,069.65	141,041.15	11,832.74	70,369.76	52,920.00	3,600.00
7 Contributed Matching Funds Required	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Total Available (sum lines 5, 6, & 7)	833,002.50	214,196.34	5,326.60	118,486.55	218,871.80	264,377.10	97,612.00	39,358.22	139,888.64	-	18,069.65	141,041.15	11,832.74	70,369.76	70,921.92	3,600.00

EXPENDITURES

9 Donor-Authorized Expenditures	895,658.34	263,775.45	7,370.90	115,780.88	198,837.19	587,774.00	97,612.00	103,292.00	177,595.33	0.01	16,862.98	134,380.78	12,398.46	57,500.00	30,986.91	3,600.00
10 Non Donor-Authorized Expenditures	-	-	-	-	-	18,636.19	4,180.99	-	-	-	-	-	-	-	-	-
11 Total Expenditures (sum line 9 & 10)	895,658.34	263,775.45	7,370.90	115,780.88	198,837.19	606,409.19	101,772.99	103,292.00	177,595.33	0.01	16,862.98	134,380.78	12,398.46	57,500.00	30,986.91	3,600.00
12 Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	0.01	-	-	-	-	-	-

**Calculation of Def Rev or A/P,
& A/R items (line 8 minus line
9 plus line 12)**

13 Deferred Revenue	(62,655.84)	(40,576.11)	(2,044.30)	2,715.66	20,034.71	(323,386.90)	-	(63,933.78)	(37,006.69)	-	1,205.67	6,660.37	(463.72)	12,800.76	39,835.01	-
b) Accounts Payable	-	-	-	2,715.66	20,034.71	-	-	-	-	-	(1,205.67)	6,660.37	-	12,800.76	39,835.01	-
c) Accounts Receivable	62,655.84	40,576.11	2,044.30	-	-	323,386.90	-	63,933.78	37,006.69	-	-	-	463.72	-	-	-

**Unused Grant Award
& Carryover is allowed enter
line 14 amt here**

14 Unused Grant Award & Carryover is allowed enter line 14 amt here	386,086.51	9,661.55	5,270.10	68,313.53	65,034.71	-	-	-	21,843.52	-	10,455.67	17,265.37	463.72	40,306.76	66,035.01	-
15 Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	386,086.51	9,661.55	7,370.90	115,780.88	198,837.19	587,774.00	97,612.00	103,292.00	177,595.33	-	16,862.98	134,380.78	12,398.46	57,500.00	30,986.91	3,600.00



Partnership Account	Lewis's Grant	MS Voucher	Emergency
7220 / 8690	8002 / 8690	5010 / 8690	9013 / 8690
132,278.10	-	-	-
140,220.00	18,302.00	-	-
57,915.00	-	-	-
188,135.00	18,302.00	-	-
-	-	-	-
330,413.10	18,302.00	-	-

66,585.95	-	-	9,263.16
214,610.95	18,302.00	-	9,263.16
128,025.00	18,302.00	-	-
-	-	-	-
214,610.95	18,302.00	-	9,263.16

157,311.47	8,118.89	-	5,535.36
-	-	-	-
157,311.47	8,118.89	-	5,535.36

57,298.48	10,183.11	-	3,727.60
57,298.48	10,183.11	-	3,727.60
-	-	-	-

173,101.63	10,183.11	-	(5,535.36)
173,101.63	10,183.11	-	(5,535.36)

157,311.47	8,118.89	-	5,535.36
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**General Fund CAT FORM
2013-2014 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

ENTITLEMENT (REB)

Program Name Resource Code	Medi-Cal Billing Option	Prop 39 8230 / 8590	Lobby Instructional Mat 8399 / 8599	Special Ed State 8590-8770 / 8782	Special Ed - SECH / Special	Mental Health Servs	EIA	EIA-JEP	School Bus Emissions	Common Core	RRM	RDA	
		8230 / 8590	8399 / 8599	8590-8770 / 8782	8600-85770 / 8699	8512 / 8690	7090 / 8311	7091 / 8311	7238	7405 / 8390	8150 / 8690	9140 / 8625	7230 / 8699
AWARD													
Prior Year Restricted Ending													
1 Balance	95,429.47		627,337.47	90,169.63	55,094.87	45,265.25	150,131.84	159,897.77	23,300.00			214,652.95	(0.01)
2a Current Year Award	16,297.75	194,798.00	142,941.00	812,572.00		161,005.92	74,295.90			824,751.00	3,471.00	106,019.20	
2b Other Adjustments						27,765.75		(74,295.90)					
2c Self Curr Yr Award/sum lines 2a & 2b		194,798.00	142,941.00	812,572.00		189,591.67	74,295.90	(74,295.90)		824,751.00	3,471.00	106,019.20	
2d Matching													
3 Equity/Other			25,454.97										
4 Total Available Award (sum lines 1, 2, & 3)	111,726.22	194,798.00	795,733.44	904,758.63	55,094.87	234,846.92	224,427.74	85,601.87	23,300.00	824,751.00	3,471.00	320,672.15	(0.01)

REVENUES													
5 Cash Received in Current Year	16,297.75	130,000.00	25,454.97	580,726.24		189,501.33	74,295.90	(74,295.90)		824,751.00	3,471.00	106,019.20	0.01
6 Accounts Included in Line 5 for Prior Year Adjustments			(25,454.97)				74,295.90						
7a Accounts Receivable (line 2c minus lines 5 & 6)		64,798.00	142,941.00	221,845.76		90.34							(0.01)
7b Non-Current Accounts Receivable													
7c Current Accounts Receivable		64,798.00	142,941.00	221,845.76		90.34							(0.01)
8 Contributed Matching Funds													
9 Total Available (sum of lines 5, 7c, & 8)	16,297.75	194,798.00	168,395.97	812,572.00		189,591.67	74,295.90	(74,295.90)		824,751.00	3,471.00	106,019.20	

EXPENDITURES													
10 Donor-Authorized Expenditures	100,503.44	23,231.23	74,072.06	904,758.63	114.26	164,701.34	224,427.74	85,601.87	4,200.00	136,801.81	3,471.00		
11 Non Donor-Authorized Expenditures				357,603.69							1,637,161.97		
12 Total Expenditures (line 10 plus line 11)	100,503.44	23,231.23	74,072.06	1,262,562.32	114.26	164,701.34	224,427.74	85,601.87	4,200.00	136,801.81	1,940,632.97		

RESTRICTED ENDING BALANCE													
13 Current Year (line 4 minus line 10)	11,222.78	171,566.77	721,661.38		54,980.61	70,445.58			19,100.00	697,949.19		320,672.15	(0.01)

2013-2014 Adult Education CAT FORM
2013-2014 CENTRAL UNION HIGH SCHOOL DISTRICT CAT

GRANTS (Def Rev)

Program Name Resource Code	3905 / 8290	3913 / 8290						
AWARD								
1 Prior Year Carryover	-	-	-	-	-	-	-	-
2a Current Year Award	43,663.00	87,208.00	-	-	-	-	-	-
2b Transferability (NCLB)	-	-	-	-	-	-	-	-
2c Other Adjustments	-	-	-	-	-	-	-	-
2d Adjust Current Year Award (sum lines 2a, 2b, 2c)	43,663.00	87,208.00	-	-	-	-	-	-
3 Required Matching Funds/Other Total Available Award (sum lines 1, 2d, & 3)	43,663.00	87,208.00	-	-	-	-	-	-

REVENUES

5 Revenue Deferred from Prior Year	-	-	-	-	-	-	-	-
6 Cash Received in Current Year	16,773.07	24,118.63	-	-	-	-	-	-
7 Contributed Matching Funds	-	-	-	-	-	-	-	-
8 Total Available (sum lines 5, 6, & 7)	16,773.07	24,118.63	-	-	-	-	-	-

EXPENDITURES

9 Donor-Authorized Expenditures	43,662.97	87,208.00	-	-	-	-	-	-
10 Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-
11 Total Expenditures (sum line 9 & 10)	43,662.97	87,208.00	-	-	-	-	-	-
12 Amounts included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-

13 Calculation of Def Rev or AP, & AMR amts (line 8 minus line 9 plus line 12)

13	(26,889.90)	(63,089.37)	-	-	-	-	-	-
b) Deferred Revenue	-	-	-	-	-	-	-	-
c) Accounts Payable	-	-	-	-	-	-	-	-
e) Accounts Receivable	26,889.90	63,089.37	-	-	-	-	-	-

14 Unused Grant Award Calculation (line 4 minus line 9)
If Carryover is allowed enter line 14 amt here

14	0.03	-	-	-	-	-	-	-
15	0.03	-	-	-	-	-	-	-

16 Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)

16	43,662.97	87,208.00	-	-	-	-	-	-
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**2013-2014 Adult Education CAT FORM
2013-2014 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

ENTITLEMENT (REB)

Program Name Resource Code																				
AWARD																				
Prior Year Restricted Ending																				
1	Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	Current Year Award	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

REVENUES

5	Cash Received in Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Amounts included in Line 5 for	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7a	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7a	minus lines 5 & 6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7c	7b)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	& 8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

EXPENDITURES

10	Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Non Donor-Authorized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Expenditures (line 10 plus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	line 11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

RESTRICTED ENDING BALANCE

13	Current Year (line 4 minus line 10)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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CAT FORM SUMMARY

Deferred Revenue Total	Accounts Receivable Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (\$990)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
-	89,979.27	-	-	-	-	130,870.97	-	40,891.70

Difference

(Fund 01, Restricted Only -input here 8000's) **40,891.70** Total Revenues
 (Fund 01, Restricted Only -input here 1000-7000's) **130,870.97** Total Expenditures
(89,979.27) Difference

(89,979.27) Difference
 - Deferred Rev.
 - Non Donor Authorized Expenditures
 89,979.27 Accts. Rec.
 - Accts. Payable
 (0.00) Total

(0.00) Total
 - Prior Year Rest. Ending Balance
 (0.00) Form 01 Restricted Ending Balance

(Run GL Fund 110, Restricted Only for 71 Beginning Balance object 9791 & 9795 & 9793)

2013-2014 Adult Education CAT FORM
2013-2014 CENTRAL UNION HIGH SCHOOL DISTRICT CAT

-	CAT Restricted Ending Balance
(0.00)	Form 01 Restricted Ending Balance
0.00	Difference (should always balance to \$0)

NOTES:

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